

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Revenues								
REAL PROPERTY TAXES (301)								
01-301-100	General Purpose	\$1,497,862	\$1,634,310	\$1,893,200	\$1,863,298	\$2,585,200	\$692,000	36.55%
Budget will increase the real estate tax rate from 6.65 to 9.15 mills. Total assessed valuation is estimated at \$291,046,370. Revenue is estimated at 97% to reflect payments in discount and delinquency. (The total real estate tax rate for 2024 with General Fund, Library and Fire tax rate increases will be 9.75 mills)								
01-301-200	Real Estate Taxes--Prior Year	\$21,393	\$30,827	\$30,000	\$24,042	\$30,000	\$0	0.00%
	Total:	\$1,519,255	\$1,665,138	\$1,923,200	\$1,887,341	\$2,615,200	\$692,000	35.98%
LOCAL TAX ENABLING ACT TAXES (310)								
01-310-010	Per Capita Taxes--Current Year	\$17,928	\$17,934	\$18,000	\$18,014	\$18,000	\$0	0.00%
01-310-020	Per Capita Taxes--Prior Year's	\$3,708	\$2,491	\$2,500	\$2,974	\$2,500	\$0	0.00%
01-310-100	Real Estate Transfer Tax	\$218,032	\$224,094	\$150,000	\$136,852	\$165,000	\$15,000	10.00%
01-310-200	Earned Income Tax	\$1,022,193	\$1,147,450	\$1,050,000	\$919,090	\$1,115,000	\$65,000	6.19%
01-310-510	Local Services Tax	\$105,603	\$120,153	\$105,500	\$80,258	\$107,500	\$2,000	1.90%
	Total:	\$1,367,463	\$1,512,122	\$1,326,000	\$1,157,188	\$1,408,000	\$82,000	6.18%
BUSINESS LICENSES AND PERMITS (321)								
01-321-800	Cable Television Franchise	\$107,127	\$102,378	\$90,750	\$72,589	\$96,750	\$6,000	6.61%
	Total:	\$107,127	\$102,378	\$90,750	\$72,589	\$96,750	\$6,000	6.61%
FINES (331)								
01-331-000	Fines	\$15,058	\$20,428	\$15,000	\$20,248	\$20,000	\$5,000	33.33%
	Total:	\$15,058	\$20,428	\$15,000	\$20,248	\$20,000	\$5,000	33.33%

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INTEREST EARNINGS (341)								
01-341-000	Interest Earnings	\$127	\$235	\$175	\$752	\$775	\$600	342.86%
01-341-010	Interest Earnings-PLGIT	\$57	\$7,103	\$3,000	\$19,566	\$20,000	\$17,000	566.67%
	Total:	\$184	\$7,338	\$3,175	\$20,318	\$20,775	\$17,600	554.33%
RENTS AND ROYALTIES (342)								
01-342-200	Lease Rental Income	\$54,020	\$62,640	\$74,260	\$47,710	\$87,360	\$13,100	17.64%
	Lease rental income from the train station buildings							
	1 Train Station	\$54,000						
	2 Waite Building	\$6,360						
	3 Freight Building (9 months)	\$27,000						
	Total:	\$54,020	\$62,640	\$74,260	\$47,710	\$87,360	\$13,100	17.64%
STATE OPERATING GRANTS (354)								
01-354-010	State Grant Proceeds	\$0	\$21,527	\$0	\$0	\$0	\$0	0.00%
01-354-020	Misc Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-354-030	NMC Recycling Commission	\$0	\$26,198	\$10,000	\$0	\$10,000	\$0	0.00%
01-354-032	State Snow & Ice Control Grant	\$822	\$19,895	\$10,000	\$0	\$11,940	\$1,940	19.40%
	Total:	\$822	\$67,620	\$20,000	\$0	\$21,940	\$1,940	9.70%

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ST SHARED REV & ENTITLEMENTS (355)																																												
01-355-010	Public Utility Realty Tax	\$2,684	\$2,806	\$2,700	\$2,842	\$2,800	\$100	3.70%																																				
01-355-080	Alcoholic Beverage Taxes	\$0	\$800	\$800	\$0	\$800	\$0	0.00%																																				
01-355-120	ACT 205 PA Mun Pension	\$0	\$0	\$0	\$0	\$0	\$0	0.00%																																				
<p>Act 205 State Pension Assistance will pass through the General Fund to the Police and Non-Uniformed Pension Plans according to the 2024 MMO worksheets. The General Fund and Sewer Fund will make up a projected \$25,450 short fall between the state aid and the required 2024 MMO to the pension plans.</p> <table border="1" style="margin-left: 40px;"> <tr> <td>1</td> <td>Anticipated Act 205 Pension Aid</td> <td>\$151,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2</td> <td>Allocation Police 2024 MMO</td> <td>(\$89,698)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>3</td> <td>Allocation NU Pension 2024 MMO</td> <td>(\$61,302)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total:</td> <td>\$2,684</td> <td>\$3,606</td> <td>\$3,500</td> <td>\$2,842</td> <td>\$3,600</td> <td>\$100</td> <td>2.86%</td> </tr> </table>									1	Anticipated Act 205 Pension Aid	\$151,000							2	Allocation Police 2024 MMO	(\$89,698)							3	Allocation NU Pension 2024 MMO	(\$61,302)							Total:		\$2,684	\$3,606	\$3,500	\$2,842	\$3,600	\$100	2.86%
1	Anticipated Act 205 Pension Aid	\$151,000																																										
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Total:		\$2,684	\$3,606	\$3,500	\$2,842	\$3,600	\$100	2.86%																																				
GEN GOVT-CHARGED FOR SERVICES (361)																																												
01-361-300	Zoning and Subdivision Fees	\$1,800	\$1,450	\$1,500	\$5,300	\$2,500	\$1,000	66.67%																																				
Total:		\$1,800	\$1,450	\$1,500	\$5,300	\$2,500	\$1,000	66.67%																																				

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General Fund - Revenues														
PUBLIC SAFETY--CHRGD FOR SERV (362)														
01-362-100	Special Police Services, Cross	\$29,522	\$28,995	\$25,575	\$25,843	\$26,000	\$425	1.66%						
	School District reimbursement for half of the crossing guard salaries. Five crossing guard posts will be retained.													
01-362-110	Sale of Copies of Accident Rep	\$1,230	\$1,765	\$1,250	\$1,455	\$1,500	\$250	20.00%						
01-362-400	Protective Inspection Fees, Pe	\$121,277	\$120,874	\$120,000	\$133,190	\$120,000	\$0	0.00%						
	Revenue is derived from various construction permits. Permit volume is expected to remain fairly active.													
01-362-401	Developer Engineering Fee Reim	\$19,369	\$8,525	\$12,500	\$15,382	\$12,500	\$0	0.00%						
	Developer reimbursement of Borough Engineer inspection services, primarily for the Towne Gate Commons development. Revenue will fluctuate depending on the volume of engineering expenses.													
	Total:	\$171,397	\$160,160	\$159,325	\$175,870	\$160,000	\$675	0.42%						
SOLID WASTE COLLECTION (364)														
01-364-300	Waste Collection Fees	\$537,887	\$880,008	\$922,000	\$767,124	\$975,000	\$53,000	5.75%						
	Budget has to increase trash disposal fees from \$112 per quarter to \$117 per quarter to meet the increase in service costs to the Borough. The optional bag program basic fee will increase to \$43.50 per quarter. The budget assumes some delinquency in payments. Similar rate increases will be necessary over the next two years to support increased contracted disposal costs should the contract extension options be accepted.													
	<table border="1"> <tr> <td>1</td> <td>Standard Service \$117 per qrt</td> <td>\$965,000</td> </tr> <tr> <td>2</td> <td>Bag Service \$43.50 per qrt</td> <td>\$10,000</td> </tr> </table>								1	Standard Service \$117 per qrt	\$965,000	2	Bag Service \$43.50 per qrt	\$10,000
1	Standard Service \$117 per qrt	\$965,000												
2	Bag Service \$43.50 per qrt	\$10,000												
01-364-310	Waste Collection Deliquent Fee	\$0	\$0	\$0	\$0	\$0	\$0	0.00%						
01-364-320	Trash Bag Sales	\$515	\$310	\$500	\$150	\$500	\$0	0.00%						
	Budget assumes only 100 bags will be sold at \$5.00 per bag. The Borough will continue to provide 5 trash bags to each account on a semi-annual basis as part of the quarterly service fee.													
01-364-330	Misc Waste Collection Fees	\$3,651	\$2,925	\$3,000	\$1,575	\$3,000	\$0	0.00%						
	Bulk pick up fees have been instituted for accounts with less than full service. The fee amounts to \$25 per pickup.													
	Total:	\$542,053	\$883,243	\$925,500	\$768,849	\$978,500	\$53,000	5.73%						

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General Fund - Revenues								
REVENUES (380)								
01-380-000	Miscellaneous Revenue	\$3,009	\$6,775	\$5,000	\$3,945	\$5,000	\$0	0.00%
Total:		\$3,009	\$6,775	\$5,000	\$3,945	\$5,000	\$0	0.00%
CONTR/DONAT FROM PRIV SOURCES (387)								
01-387-000	Employee Contributions-Health	\$16,476	\$14,772	\$13,375	\$11,505	\$17,500	\$4,125	30.84%
		Employee contributions to maintain health insurance coverage for their spouse and family.						
01-387-100	Community Donations	\$500	\$7,750	\$500	\$1,027	\$500	\$0	0.00%
		This category represented donations to support the fireworks event with Concert Sundaes. This event is not expected to continue.						
Total:		\$16,976	\$22,522	\$13,875	\$12,532	\$18,000	\$4,125	29.73%
INTERFUND OPERATING TRANSFERS (392)								
01-392-080	Transfer from Sewer Fund	\$195,000	\$195,000	\$210,000	\$157,500	\$210,000	\$0	0.00%
01-392-090	Transfer from Pool Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-392-850	Miscellaneous Transfers	\$0	\$19,900	\$2,500	\$0	\$2,500	\$0	0.00%
Total:		\$195,000	\$214,900	\$212,500	\$157,500	\$212,500	\$0	0.00%
PROCEEDS OF SHORT-TERM DEBT (394)								
01-394-100	Reserved	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OPERATING REVENUES (395)								
01-395-000	Refunds of Prior Year Expendit	\$24,301	\$22,841	\$10,000	\$2,476	\$25,000	\$15,000	150.00%
		Independence Blue Cross health insurance rebates along with other misc. refunds.						
Total:		\$24,301	\$22,841	\$10,000	\$2,476	\$25,000	\$15,000	150.00%

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General Fund - Revenues								
CASH BALANCE FORWARDED (399)								
01-399-000	Cash Balance Forwarded	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		<u>2021 Year End</u>	<u>2022 Budget</u>	<u>2023 Year To Date</u>	<u>2023 YE Forecast</u>	<u>2024 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
Total General Fund Revenues		\$4,021,150	\$4,753,161	\$4,783,585	\$4,334,709	\$5,675,125	\$891,540	18.64%

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General Fund - Expenditures								
ADMINISTRATION (400)								
01-400-121	Salary - Borough Manager	\$100,000	\$100,000	\$100,000	\$85,769	\$116,150	\$16,150	16.15%
01-400-122	Salary- Finance Director	\$0	\$0	\$21,350	\$7,692	\$139,420	\$118,070	553.02%
	Transitional position through 2024 which includes salary for the existing Finance Director through retirement on October 31, 2024 and a new hire to begin late in the second quarter of the year to provide for training and further refinement of job responsibilities. The annual salary for this position is estimated at \$95,000 with approximately 30 weeks of salary paid during the budget year.							
	1 Finance Director		\$84,615					
	2 Finance Director (New Hire)		\$54,805					
01-400-123	Salary- Adm Assistant	\$51,272	\$52,972	\$54,700	\$46,560	\$56,680	\$1,980	3.62%
01-400-124	Salary- Sec/Billing Clerk	\$42,640	\$43,940	\$45,500	\$38,652	\$47,133	\$1,633	3.59%
01-400-140	Salary - Secr/Receptionist	\$35,160	\$35,624	\$43,680	\$38,723	\$44,450	\$770	1.76%
01-400-152	Dental Insurance	\$4,539	\$4,168	\$5,985	\$3,941	\$7,410	\$1,425	23.81%
01-400-156	Eye Care	\$400	\$0	\$600	\$0	\$600	\$0	0.00%
01-400-157	Health/Prescription Drug Ins	\$101,704	\$101,883	\$124,360	\$77,849	\$130,565	\$6,205	4.99%
01-400-158	Life/Disability Insurance	\$6,106	\$6,154	\$7,500	\$6,803	\$12,000	\$4,500	60.00%
01-400-160	Employee Pension Benefits	\$3,837	\$2,030	\$11,310	\$4,126	\$14,680	\$3,370	29.80%
	Category includes balance due on the required MMO to the pension plan and the employer contributions to the employee 457 Deferred Compensation Plan							
	1 Pension Plan 2024 MMO		\$7,635					
	2 457 Plan Employer Contributions		\$7,045					
01-400-161	FICA (Social Security)	\$24,876	\$26,081	\$28,735	\$23,415	\$44,860	\$16,125	56.12%
01-400-162	Unemployment Compensation Insu	\$1,425	\$1,968	\$1,710	\$1,838	\$2,280	\$570	33.33%

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General Fund - Expenditures								
01-400-163	Workers Compensation Insurance	\$4,749	\$5,121	\$5,400	\$4,005	\$9,155	\$3,755	69.54%
01-400-182	Longevity Bonus/Adm Overtime	\$6,100	\$15,469	\$11,700	\$8,533	\$8,625	(\$3,075)	-26.28%
01-400-187	Christmas Bonus	\$871	\$903	\$900	\$0	\$1,250	\$350	38.89%
01-400-420	Memberships and Training	\$11,603	\$13,502	\$18,000	\$9,557	\$20,000	\$2,000	11.11%
	Funds annual membership dues to PSAB, ICMA, APMM, Montgomery County Consortium and other related organizations. Funds will also cover training and webinar expenses and attendance at various training and conferences such as PELRAS, APMM, ICMA and PSAB.							
	Total:	\$395,280	\$409,815	\$481,430	\$357,462	\$655,258	\$173,828	36.11%
ADMINISTRATIVE EXPENSES (401)								
01-401-210	Office Supplies	\$3,324	\$3,362	\$3,000	\$7,261	\$4,000	\$1,000	33.33%
01-401-240	Miscellaneous	\$2,550	\$594	\$2,500	\$9,102	\$2,500	\$0	0.00%
01-401-250	Office Machine Repair	\$2,408	\$1,804	\$2,000	\$663	\$2,000	\$0	0.00%
01-401-320	Communication - Postage	\$1,695	\$1,181	\$2,750	\$1,500	\$2,750	\$0	0.00%
01-401-330	Vehicle Operating Expenses	\$3,859	\$4,706	\$3,800	\$2,413	\$3,800	\$0	0.00%
01-401-340	Legal Advertisements/Printing	\$4,082	\$8,200	\$4,500	\$4,865	\$6,000	\$1,500	33.33%
01-401-350	Insurance and Bonding	\$584	\$100	\$750	\$0	\$750	\$0	0.00%
01-401-740	Office Machine Purchase	\$0	\$0	\$750	\$0	\$750	\$0	0.00%
01-401-750	Vehicle Purchase	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$18,501	\$19,947	\$20,050	\$25,805	\$22,550	\$2,500	12.47%

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General Fund - Expenditures								
FINANCIAL ADMINISTRATION (402)								
01-402-311	Accounting and Auditing Serv	\$16,500	\$17,115	\$17,000	\$17,594	\$57,500	\$40,500	238.24%
	Includes annual fees to complete the audit and financial statements, with additional funding for to enage the services of a Financial Advisor to assist with long term financing plans.							
	1 Auditing Service Fees	\$17,500						
	2 Financial Advisor Services	\$40,000						
01-402-390	Bank Service Charges	\$410	\$4,012	\$4,000	\$2,629	\$4,000	\$0	0.00%
	Total:	\$16,911	\$21,127	\$21,000	\$20,223	\$61,500	\$40,500	192.86%
TAX COLLECTION (403)								
01-403-114	Salary - Elected Tax Collector	\$8,450	\$8,532	\$8,620	\$7,290	\$8,710	\$90	1.04%
01-403-200	Supplies	\$3,471	\$3,904	\$4,000	\$3,771	\$4,000	\$0	0.00%
01-403-353	Tax Collector's Bond	\$541	\$791	\$400	\$0	\$800	\$400	100.00%
	Total:	\$12,462	\$13,227	\$13,020	\$11,061	\$13,510	\$490	3.76%
LAW (404)								
01-404-314	Law - Professional Services	\$0	\$13,882	\$12,500	\$10,279	\$50,000	\$37,500	300.00%
	Total:	\$0	\$13,882	\$12,500	\$10,279	\$50,000	\$37,500	300.00%
DATA PROCESSING (407)								
01-407-310	Payroll Processing Services	\$3,548	\$3,757	\$4,500	\$2,559	\$4,000	(\$500)	-11.11%
01-407-480	Website Design Maintenance	\$1,016	\$1,083	\$5,000	\$275	\$2,500	(\$2,500)	-50.00%
01-407-700	Computer Software-Hardware	\$39,653	\$52,525	\$25,000	\$37,260	\$35,000	\$10,000	40.00%
	Budget includes funding to replace aging computers, fund monthly IT support services and software support services.							
	Total:	\$44,216	\$57,365	\$34,500	\$40,094	\$41,500	\$7,000	20.29%

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ENGINEER (408)								
01-408-313	Engineering Services	\$14,695	\$16,682	\$23,500	\$13,711	\$25,000	\$1,500	6.38%
Category represents general engineering expenses, storm water management reporting and GIS services. Engineering services for capital projects will be paid from the Capital Reserve Fund.								
Total:		\$14,695	\$16,682	\$23,500	\$13,711	\$25,000	\$1,500	6.38%
GENL GOVT BUILDINGS & PLANT (409)								
01-409-220	Materials and Supplies	\$1,753	\$3,674	\$2,500	\$1,310	\$2,500	\$0	0.00%
01-409-230	Electricity	\$19,757	\$18,143	\$20,000	\$16,094	\$20,000	\$0	0.00%
01-409-231	Telephone/Cable	\$10,671	\$11,480	\$12,000	\$12,738	\$12,000	\$0	0.00%
01-409-232	Water-NPWA	\$1,005	\$1,537	\$2,000	\$1,171	\$1,750	(\$250)	-12.50%
01-409-240	Other Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-409-260	Small Tools and Minor Equipmen	\$794	\$199	\$2,500	\$0	\$2,500	\$0	0.00%
01-409-373	Building Maintenance	\$32,305	\$34,767	\$30,000	\$40,155	\$35,000	\$5,000	16.67%
01-409-381	SEPTA Train Station Lease	\$7,601	\$7,829	\$8,000	\$0	\$8,250	\$250	3.13%
01-409-450	Contracted Services	\$36,551	\$66,631	\$38,000	\$31,282	\$37,500	(\$500)	-1.32%
Total:		\$110,437	\$144,258	\$115,000	\$102,751	\$119,500	\$4,500	3.91%

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POLICE (410)								
01-410-120	Salary - Chief of Police	\$127,397	\$111,058	\$113,325	\$95,802	\$114,459	\$1,134	1.00%
01-410-132	Salary - Patrol Officers (full	\$451,658	\$585,274	\$655,510	\$553,568	\$843,486	\$187,976	28.68%
Budget reflects the addition of two full time officers in 2024 with step salary increases in 2024 per the collective bargaining agreement for three current officers. Budget assumes the new officers will begin in January and start at 70% of the base full time salary.								
01-410-133	E. S. A. - Crossing Guards and	\$55,461	\$49,443	\$47,515	\$38,306	\$48,515	\$1,000	2.10%
The budget allocates funds to maintain five crossing guard posts. The School District will reimburse half of the salaries.								
01-410-134	Wages - Part Time Personnel	\$56,548	\$10,724	\$35,600	\$37,601	\$36,500	\$900	2.53%
The historical use of part time officers will be phased out following the hiring of the additional full time officers. Budget includes funds for a part time assistant for evidence management and reporting tasks.								
01-410-140	Wages - Police Secretary	\$42,640	\$43,972	\$45,500	\$38,652	\$47,133	\$1,633	3.59%
01-410-152	Dental Insurance	\$5,789	\$7,075	\$8,190	\$6,469	\$7,620	(\$570)	-6.96%
01-410-156	Eye Care	\$729	\$595	\$1,500	\$500	\$1,500	\$0	0.00%
01-410-157	Health/Prescription Drug Ins	\$113,157	\$147,657	\$138,800	\$99,071	\$160,000	\$21,200	15.27%
01-410-158	Life/Disability Insurance	\$11,947	\$13,678	\$14,975	\$17,297	\$21,000	\$6,025	40.23%
01-410-160	Employee Pension Benefits	\$3,195	\$2,722	\$6,660	\$3,150	\$6,750	\$90	1.35%
Category includes balance due on the required MMO to the pension plan and the employer match to the employee 457 Deferred Compensation Plan, State Pension Aid will pay the Police Pension MMO								
1 Police Pension \$89,698 State Aid		\$0						
2 NU Pension MMO Secretary		\$510						
3 457 Plan Employer Contribution		\$6,240						
01-410-161	FICA (Social Security)	\$11,916	\$8,031	\$7,965	\$8,877	\$10,110	\$2,145	26.93%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget													
							\$ Delta	% Delta												
General Fund - Expenditures																				
01-410-162	Unemployment Compensation Insu	\$4,581	\$4,178	\$4,235	\$3,988	\$4,520	\$285	6.73%												
01-410-163	Workers Compensation Insurance	\$36,457	\$39,265	\$41,375	\$30,702	\$45,000	\$3,625	8.76%												
01-410-164	Law Enforcement Liability	\$8,897	\$8,555	\$8,900	\$5,779	\$8,900	\$0	0.00%												
01-410-165	Salary/Survivor Benefit Ins	\$6,640	\$6,640	\$6,640	\$4,870	\$6,640	\$0	0.00%												
01-410-174	Education/Training	\$26,791	\$17,425	\$22,000	\$17,502	\$22,000	\$0	0.00%												
	The Police Collective Bargaining Agreement includes reimbursement for college tuition. Category also includes expenses for police officer mandatory recertification training.																			
	<table border="1"> <tr> <td>1</td> <td>Chris Boyle Legal Updates</td> <td>\$700</td> </tr> <tr> <td>2</td> <td>Bola Wrap Cartridges</td> <td>\$700</td> </tr> <tr> <td>3</td> <td>Lexipol</td> <td>\$4,900</td> </tr> <tr> <td>4</td> <td>Education/Training</td> <td>\$15,700</td> </tr> </table>								1	Chris Boyle Legal Updates	\$700	2	Bola Wrap Cartridges	\$700	3	Lexipol	\$4,900	4	Education/Training	\$15,700
1	Chris Boyle Legal Updates	\$700																		
2	Bola Wrap Cartridges	\$700																		
3	Lexipol	\$4,900																		
4	Education/Training	\$15,700																		
01-410-182	Longevity Bonus	\$6,200	\$6,700	\$9,175	\$9,000	\$9,500	\$325	3.54%												
01-410-183	Overtime	\$28,859	\$51,176	\$45,000	\$38,022	\$45,000	\$0	0.00%												
01-410-187	Christmas Bonus	\$1,809	\$1,786	\$1,900	\$0	\$2,100	\$200	10.53%												
01-410-188	Holiday Pay	\$17,792	\$28,112	\$30,000	\$18,282	\$30,000	\$0	0.00%												
01-410-191	Clothing Maintenance Allowance	\$0	\$309	\$500	\$228	\$500	\$0	0.00%												
01-410-200	Computer/Office Equip Purchase	\$4,225	\$1,368	\$3,000	\$3,908	\$5,600	\$2,600	86.67%												
	<table border="1"> <tr> <td>1</td> <td>New Station Computers (2)</td> <td>\$3,000</td> </tr> <tr> <td>2</td> <td>Mobile Computer 65-02</td> <td>\$2,600</td> </tr> </table>								1	New Station Computers (2)	\$3,000	2	Mobile Computer 65-02	\$2,600						
1	New Station Computers (2)	\$3,000																		
2	Mobile Computer 65-02	\$2,600																		
01-410-210	Office Supplies - General	\$1,134	\$4,601	\$3,200	\$1,079	\$3,200	\$0	0.00%												
01-410-229	Prisoner Lodging/Processing	\$3,120	\$2,993	\$2,000	\$1,050	\$2,000	\$0	0.00%												

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
01-410-231	Vehicle Fuel--Gasoline	\$10,520	\$17,500	\$15,000	\$12,204	\$15,000	\$0	0.00%
01-410-236	Uniforms - Full Time Officers	\$5,324	\$5,536	\$6,000	\$6,703	\$8,000	\$2,000	33.33%
	1 Uniform Expenses		\$7,000					
	2 Soft Body Armor (1)		\$1,000					
01-410-239	Ammunition/Firearms	\$3,878	\$1,936	\$2,500	\$2,460	\$2,500	\$0	0.00%
01-410-250	Computer/Copier Maintenance	\$429	\$2,959	\$4,800	\$1,883	\$3,000	(\$1,800)	-37.50%
01-410-260	Minor Equipment	\$17,723	\$39,818	\$25,000	\$15,474	\$25,000	\$0	0.00%
	1 Preliminary Breath Test		\$750					
	2 Taser X26 (1)		\$2,000					
	3 AED		\$2,100					
	4 Other Equipment		\$20,150					
01-410-300	Tactical Response Team	\$3,800	\$3,500	\$3,800	\$4,500	\$5,000	\$1,200	31.58%
01-410-317	Police Testing/Placement	\$2,868	\$417	\$1,500	\$0	\$1,500	\$0	0.00%
01-410-321	Telephone/Cable Expenses	\$6,085	\$6,576	\$5,500	\$6,129	\$6,000	\$500	9.09%
01-410-325	Postage	\$376	\$166	\$450	\$149	\$450	\$0	0.00%
01-410-374	Vehicle Maintenance, Repairs &	\$28,095	\$15,853	\$10,000	\$12,537	\$12,000	\$2,000	20.00%
01-410-400	Court Costs and Investigations	\$145	\$0	\$500	\$85	\$500	\$0	0.00%
01-410-420	Dues, Subscriptions, and Membe	\$3,089	\$10,261	\$10,000	\$12,805	\$11,450	\$1,450	14.50%
	1 Axon (cameras)		\$8,000					
	2 PowerTime (schedule)		\$2,700					
	3 Major Incident Response		\$600					
	4 Other Expenses		\$150					

Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
01-410-450	Speed Timing Devices Maintenanc	\$516	\$750	\$750	\$903	\$1,000	\$250	33.33%
01-410-700	Patrol Car Purchase	\$69,398	\$28,070	\$25,000	\$1,000	\$25,000	\$0	0.00%
	Budget does not anticipate the purchase of any vehicles but sets aside funds towards a future purchase.							
	Total:	\$1,179,187	\$1,286,679	\$1,364,265	\$1,110,535	\$1,598,433	\$234,168	17.16%
AMBULANCE/RESCUE (412)								
01-412-521	Contribution-VMSC of IV	\$0	\$0	\$4,500	\$0	\$4,500	\$0	0.00%
01-412-522	Contribution-N. P. Goodwill	\$4,250	\$4,250	\$4,250	\$0	\$4,250	\$0	0.00%
	Total:	\$4,250	\$4,250	\$8,750	\$0	\$8,750	\$0	0.00%
PROTECTIVE INSPECTION (413)								
01-413-120	Code Enforcement Officer	\$83,980	\$86,480	\$89,175	\$75,356	\$91,850	\$2,675	3.00%
01-413-240	Materials and Supplies	\$4,131	\$4,476	\$3,500	\$1,606	\$3,500	\$0	0.00%
01-413-310	Engineering Inspection Service	\$23,086	\$21,218	\$15,000	\$11,674	\$15,000	\$0	0.00%
01-413-450	Contracted Inspection Services	\$2,080	\$3,575	\$4,000	\$1,138	\$3,500	(\$500)	-12.50%
	Total:	\$113,277	\$115,750	\$111,675	\$89,773	\$113,850	\$2,175	1.95%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
PLANNING AND ZONING (414)								
01-414-120	Stenographer	\$400	\$180	\$700	\$620	\$700	\$0	0.00%
01-414-240	Economic Development Services	\$23,750	\$23,750	\$23,750	\$23,750	\$23,750	\$0	0.00%
	Contribution to Souderton Connects in support of economic revitalization and development initiatives. Payments will be disbursed quarterly.							
01-414-314	Legal/ Planning Services	\$13,830	\$15,788	\$17,450	\$12,639	\$17,125	(\$325)	-1.86%
	This category includes expenses for the Montgomery County Planning Assistance Contract, annual expense to the Indian Valley Regional Planning Commission and legal fees associated with the Zoning Hearing Board.							
	1	Montg County Planning Commission	\$10,125					
	2	I V Regional Planning Commission	\$3,000					
	3	Legal Services Zoning Hearings	\$4,000					
01-414-316	Codification Services	\$1,195	\$1,195	\$1,500	\$1,195	\$1,500	\$0	0.00%
01-414-510	Misc Zoning/Planning Expenses	\$80	\$20	\$250	\$0	\$250	\$0	0.00%
	Total:	\$39,255	\$40,933	\$43,650	\$38,204	\$43,325	(\$325)	-0.74%
EMERGENCY MANAGEMENT (415)								
01-415-100	Emergency Management	\$0	\$0	\$2,500	\$0	\$2,500	\$0	0.00%
	Emergency Management Personnel are existing paid employees of the Borough. Funds are allocated for the purpose of training.							
01-415-200	Emergency Mgmt Supplies	\$0	\$0	\$0	\$0	\$700	\$700	0.00%
	The Emergency Management Plan and associated resources. Budget anticipates printing expenses of plans and reports and a few equipment purchases including a T-card system and command/identification vest.							
01-415-740	Machinery and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Based on the current Emergency Management Plan, no equipment purchases are anticipated.							
	Total:	\$0	\$0	\$2,500	\$0	\$3,200	\$700	28.00%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
SOLID WASTE MANAGEMENT (427)								
01-427-210	Waste Collection Billing Exp	\$10,340	\$9,632	\$7,500	\$7,579	\$9,500	\$2,000	26.67%
01-427-240	Trash Bags/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-310	County Waste Authority	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-450	Contracted Waste Collection Ex	\$476,932	\$906,162	\$912,100	\$757,597	\$953,435	\$41,335	4.53%
	Contracted trash collection through J. P. Mascaro & Sons through 2024. Budget reflects increased contracted expenses. Standard service increased from \$35.83 to \$37.13 per month. Optional bag service increased from \$33.14 to \$34.35 per month. Budget maintains the policy that the bag option is no longer available to any new account.							
	1 Standard Service 2064 accounts	\$919,636						
	2 Optional Bag Service 62 accounts	\$25,556						
	3 Anticipated New Service Accounts	\$8,243						
01-427-530	Leaf Waste Disposal	\$1,845	\$2,582	\$2,000	\$109	\$2,000	\$0	0.00%
	Total:	\$489,117	\$918,376	\$921,600	\$765,285	\$964,935	\$43,335	4.70%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
HWAY MAINT-GENL SERVICES (430)								
01-430-100	Wages - Full Time Employees	\$241,776	\$264,496	\$275,710	\$232,976	\$284,024	\$8,314	3.02%
01-430-120	Salary - Public Works Director	\$83,616	\$86,016	\$88,715	\$74,964	\$91,312	\$2,597	2.93%
01-430-150	Wages-Part-Time Employees	\$29,678	\$21,001	\$36,550	\$17,186	\$32,775	(\$3,775)	-10.33%
01-430-152	Dental Insurance	\$4,349	\$4,372	\$4,710	\$3,643	\$4,800	\$90	1.91%
01-430-156	Eye Care	\$0	\$0	\$500	\$400	\$500	\$0	0.00%
01-430-157	Health/Prescription Drug ins	\$111,255	\$97,124	\$102,135	\$69,171	\$120,000	\$17,865	17.49%
01-430-158	Life/Disability Insurance	\$7,276	\$7,672	\$8,260	\$8,044	\$9,425	\$1,165	14.10%
01-430-160	Employee Pension Benefits	\$4,469	\$2,030	\$15,830	\$4,671	\$11,655	(\$4,175)	-26.37%
	Category includes balance due on the required MMO to the pension plan and the employer match to the employee 457 Deferred Compensation Plan							
	1 Pension Plan MMO	\$8,655						
	2 457 Plan Employer Contributions	\$3,000						
01-430-161	FICA (Social Security)	\$29,422	\$31,738	\$34,085	\$26,467	\$35,280	\$1,195	3.51%
01-430-162	Unemployment Compensation Insu	\$1,846	\$1,995	\$1,955	\$1,872	\$1,980	\$25	1.28%
01-430-163	Workers Compensation Insurance	\$22,163	\$23,900	\$25,185	\$18,688	\$26,000	\$815	3.24%
01-430-182	Longevity Bonus	\$10,600	\$10,800	\$13,750	\$6,625	\$14,000	\$250	1.82%
01-430-183	Overtime Wages-Full & Part tim	\$14,323	\$18,083	\$20,000	\$9,665	\$20,000	\$0	0.00%
01-430-187	Christmas Bonus	\$936	\$936	\$1,000	\$0	\$1,000	\$0	0.00%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

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							\$ Delta	% Delta
General Fund - Expenditures								
01-430-200	Materials & Supplies	\$6,140	\$8,991	\$5,000	\$4,738	\$5,000	\$0	0.00%
01-430-231	Vehicle Fuel - Gasoline , Oil	\$19,319	\$30,838	\$25,000	\$17,694	\$25,000	\$0	0.00%
01-430-245	Road Materials	\$8,499	\$5,309	\$7,500	\$13,524	\$7,500	\$0	0.00%
01-430-260	Small Tools and Minor Equipmen	\$1,702	\$5,879	\$3,750	\$3,693	\$3,750	\$0	0.00%
01-430-300	Miscellaneous/Stock Material	\$782	\$9,185	\$1,000	\$188	\$1,000	\$0	0.00%
01-430-374	Vehicle Maintenance & Repair	\$54,066	\$42,136	\$30,000	\$76,336	\$40,000	\$10,000	33.33%
01-430-384	Rent of Machinery and Equipmen	\$9,645	\$1,261	\$8,500	\$995	\$5,000	(\$3,500)	-41.18%
01-430-386	Uniform Rental	\$2,660	\$3,676	\$3,250	\$2,257	\$3,250	\$0	0.00%
	Total:	\$664,524	\$677,438	\$712,385	\$593,796	\$743,251	\$30,866	4.33%
SNOW AND ICE REMOVAL (432)								
01-432-200	Snow & Ice Control Supplies	\$28,230	\$30,550	\$20,000	\$593	\$22,500	\$2,500	12.50%
	Total:	\$28,230	\$30,550	\$20,000	\$593	\$22,500	\$2,500	12.50%
STREET SIGNS, TRAFFIC SIGNALS (433)								
01-433-215	Traffic Signs,Markings	\$2,268	\$26,611	\$12,500	\$13,910	\$14,000	\$1,500	12.00%
	Expenses for contracted repairs to the traffic signals. PennDOT regulations concerning bidding makes it difficult to fund this expense through the Liquid Fuels fund. The legislature is considering bills to remedy this issue.							
	Total:	\$2,268	\$26,611	\$12,500	\$13,910	\$14,000	\$1,500	12.00%

Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
STREET LIGHTING (434)								
01-434-361	Street Lighting	\$3,889	\$3,778	\$5,000	\$1,477	\$3,750	(\$1,250)	-25.00%
This category includes electric for Holiday Lighting and parking lot lighting. Street light expenses will continue to be paid from Liquid Fuels.								
Total:		\$3,889	\$3,778	\$5,000	\$1,477	\$3,750	(\$1,250)	-25.00%
SIDEWALKS AND CROSSWALKS (435)								
01-435-600	Sidewalk Repair/Replacement	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Miscellaneous sidewalk repair and ADA sidewalk ramps.								
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
STORM SEWERS (436)								
01-436-200	Maintenance - Storm Sewers	\$3,754	\$6,832	\$7,500	\$17,992	\$7,500	\$0	0.00%
Total:		\$3,754	\$6,832	\$7,500	\$17,992	\$7,500	\$0	0.00%
HIGHWAY EQUIPMENT (437)								
01-437-700	Minor Equipment Purchase	\$0	\$0	\$750	\$0	\$750	\$0	0.00%
Total:		\$0	\$0	\$750	\$0	\$750	\$0	0.00%
CONSTR OF HWAYS AND BRIDGES (438)								
01-438-600	Road Maintenance/Patching	\$213	\$8,188	\$7,500	\$12,449	\$12,500	\$5,000	66.67%
Total:		\$213	\$8,188	\$7,500	\$12,449	\$12,500	\$5,000	66.67%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
PARKS AND RECREATION (452)								
01-452-100	Salary- Operations Manager	\$4,717	\$15,008	\$8,550	\$5,688	\$75,000	\$66,450	777.19%
	New full time position to oversee operations of the swimming pool, park, cemetery and to perform other support tasks for the Borough Manager and Public Works Director. Funding for this position may be supplemented with revenue from pool operations.							
01-452-115	Part Time Employees	\$0	\$0	\$0	\$0	\$9,410	\$9,410	0.00%
	Budget allocated funds for a summer help employee for park maintenance							
01-452-200	Materials and Supplies	\$8,657	\$14,692	\$10,000	\$7,829	\$10,000	\$0	0.00%
01-452-260	Small Tools and Minor Equipmen	\$4,831	\$9,125	\$7,500	\$5,449	\$7,500	\$0	0.00%
01-452-361	Electric Serv- Parks	\$2,338	\$1,943	\$3,000	\$1,768	\$2,750	(\$250)	-8.33%
01-452-370	Maint/Repairs-Parks	\$27,705	\$12,947	\$15,000	\$37,586	\$15,000	\$0	0.00%
	Total:	\$48,247	\$53,715	\$44,050	\$58,320	\$119,660	\$75,610	171.65%
SHADE TREES (455)								
01-455-720	Shade Tree Commission	\$0	\$1,740	\$2,500	\$2,525	\$2,500	\$0	0.00%
	Total:	\$0	\$1,740	\$2,500	\$2,525	\$2,500	\$0	0.00%
COMMUNITY EVENTS (457)								
01-457-450	Special Community Events	\$0	\$14,750	\$0	\$0	\$0	\$0	0.00%
	Prior fireworks event with Concert Sundaes, no future events planned.							
	Total:	\$0	\$14,750	\$0	\$0	\$0	\$0	0.00%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
General Fund - Expenditures								
SENIOR ADULT SERVICES (458)								
01-458-500	Generations of Indian Valley	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$0	0.00%
01-458-510	Contribution-Meals on Wheels	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$0	0.00%
	Total:	\$12,000	\$12,000	\$12,000	\$0	\$12,000	\$0	0.00%
DEBT INTEREST (472)								
01-472-600	Tax Anticipation Loan Interest	\$1,350	\$1,483	\$2,200	\$2,875	\$3,250	\$1,050	47.73%
	Total:	\$1,350	\$1,483	\$2,200	\$2,875	\$3,250	\$1,050	47.73%
INSURANCE PREMIUMS (486)								
01-486-350	Vehicular, SMP, Errors and Omm	\$51,046	\$58,654	\$61,950	\$52,114	\$75,000	\$13,050	21.07%
	Total:	\$51,046	\$58,654	\$61,950	\$52,114	\$75,000	\$13,050	21.07%
INTERFUND OPERATING TRANSFERS (492)								
01-492-180	Transfer to Capital Reserve	\$495,000	\$540,000	\$375,000	\$400,000	\$675,000	\$300,000	80.00%
01-492-200	Transfer to Debt Service Fund	\$230,000	\$250,000	\$320,000	\$190,000	\$250,000	(\$70,000)	-21.88%
01-492-320	Miscellaneous Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$725,000	\$790,000	\$695,000	\$590,000	\$925,000	\$230,000	33.09%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
Total General Fund Expenditures		\$3,978,108	\$4,748,029	\$4,756,775	\$3,931,234	\$5,662,972	\$906,197	19.05%

**Souderton Borough
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Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Fire Protection Tax Fund - Revenues								
REAL PROPERTY TAXES (301)								
03-301-130	Special Fire Protection Tax	\$75,784	\$76,076	\$85,410	\$84,060	\$86,335	\$925	1.08%
	Special Fire Tax rate remains at 0.30 mills. Assessed valuation is estimated at \$291,046,370. Budget assumes a collection rate of 98% for payments in discount and delinquency.							
03-301-230	Real Estate Prior Year	\$895	\$1,466	\$1,300	\$1,094	\$1,500	\$200	15.38%
	Total:	\$76,679	\$77,542	\$86,710	\$85,154	\$87,835	\$1,125	1.30%
INTEREST EARNINGS (341)								
03-341-000	Interest Earnings	\$25	\$103	\$50	\$130	\$130	\$80	160.00%
	Total:	\$25	\$103	\$50	\$130	\$130	\$80	160.00%
CASH BALANCE FORWARDED (399)								
03-399-000	Cash Balance Forward	\$0	\$0	\$5,000	\$0	\$4,750	(\$250)	-5.00%
	A portion of cash reserves from the prior budget will be allocated towards an increased donation to the Perseverance Volunteer Fire Company							
	Total:	\$0	\$0	\$5,000	\$0	\$4,750	(\$250)	-5.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
Total Fire Protection Tax Fund Revenues		\$76,704	\$77,646	\$91,760	\$85,284	\$92,715	\$955	1.04%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Fire Protection Tax Fund - Expenditure								
FINANCIAL ADMINISTRATION (402)								
03-402-390	Bank Services/Fees	\$38	\$0	\$15	\$48	\$15	\$0	0.00%
Total:		\$38	\$0	\$15	\$48	\$15	\$0	0.00%
FIRE PROTECTION (411)								
03-411-384	NPWA Fire Hydrant Fees	\$10,523	\$10,523	\$10,525	\$10,689	\$10,700	\$175	1.66%
03-411-521	Contribution - Fire Company	\$53,250	\$50,000	\$55,000	\$27,500	\$50,000	(\$5,000)	-9.09%
Contribution to Perseverance Volunteer Fire Company. Contributions may vary depending on available revenue.								
03-411-522	Worker's Compensation - Fire C	\$20,099	\$26,093	\$26,150	\$28,823	\$32,000	\$5,850	22.37%
Mandatory Workers Compensation Insurance provided through the PA State Workers Insurance Fund. The renewal rate for this buget reflects the line of duty death of an active member which increased the experience mod for the next three policy years.								
Total:		\$83,872	\$86,616	\$91,675	\$67,012	\$92,700	\$1,025	1.12%
		<u>2021 Year End</u>	<u>2022 Budget</u>	<u>2023 Year To Date</u>	<u>2023 YE Forecast</u>	<u>2024 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
Total Fire Protection Tax Fund Expenditures		\$83,909	\$86,616	\$91,690	\$67,060	\$92,715	\$1,025	1.12%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Library Tax Fund - Revenues								
REAL PROPERTY TAXES (301)								
04-301-140	Special Library Tax	\$92,625	\$92,982	\$85,410	\$84,060	\$86,335	\$925	1.08%
Special Library Tax remains at 0.30 mills. The total assessed valuation is estimated at \$291,046,370. Revenue is estimated at 98% to account for payments in discount and delinquency.								
04-301-240	Real Estate Prior Year	\$1,096	\$1,792	\$1,600	\$1,163	\$1,600	\$0	0.00%
	Total:	\$93,720	\$94,774	\$87,010	\$85,222	\$87,935	\$925	1.06%
INTEREST EARNINGS (341)								
04-341-000	Interest Earnings	\$18	\$101	\$25	\$127	\$125	\$100	400.00%
	Total:	\$18	\$101	\$25	\$127	\$125	\$100	400.00%
CASH BALANCE FORWARDED (399)								
04-399-000	Cash Balance Forwarded	\$0	\$0	\$25	\$0	\$25	\$0	0.00%
	Total:	\$0	\$0	\$25	\$0	\$25	\$0	0.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
Total Library Tax Fund Revenues		\$93,739	\$94,874	\$87,060	\$85,350	\$88,085	\$1,025	1.18%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Library Tax Fund - Expenditures								
FINANCIAL ADMINISTRATION (402)								
04-402-390	Bank Services Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
LIBRARIES (456)								
04-456-500	Indian Valley Public Library	\$94,088	\$94,565	\$87,000	\$65,361	\$88,085	\$1,085	1.25%
	Funds allocated to the Indian Valley Public Library.							
	Total:	\$94,088	\$94,565	\$87,000	\$65,361	\$88,085	\$1,085	1.25%
		<u>2021 Year End</u>	<u>2022 Budget</u>	<u>2023 Year To Date</u>	<u>2023 YE Forecast</u>	<u>2024 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
	Total Library Tax Fund Expenditures	\$94,088	\$94,565	\$87,000	\$65,361	\$88,085	\$1,085	1.25%

Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	<u>2024 Request v 2023 Budget</u>	
							\$ Delta	% Delta
Sewer Fund - Revenues								
SPECIAL ASSESSMENTS (383)								
08-383-000	Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
CONTR/DONAT FROM PRIV SOURCES (387)								
08-387-000	Employee Contributions-Health	\$0	\$0	\$3,150	\$0	\$3,700	\$550	17.46%
Total:		\$0	\$0	\$3,150	\$0	\$3,700	\$550	17.46%
CASH BALANCE FORWARDED (399)								
08-399-000	Cash Balance Forwarded	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		<u>2021 Year End</u>	<u>2022 Budget</u>	<u>2023 Year To Date</u>	<u>2023 YE Forecast</u>	<u>2024 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
Total Sewer Fund Revenues		\$1,681,784	\$1,652,814	\$1,655,650	\$1,218,065	\$1,749,200	\$93,550	5.65%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget \$ Delta	% Delta
Sewer Fund - Expenditures								
EXPENDITURES (429)								
08-429-100	Salaries & Wages	\$289,748	\$315,293	\$283,195	\$229,276	\$325,520	\$42,325	14.95%
	The department historically operates with four full time employees; Chief Operator, Backup Operator, Operator/Maintenance Foreman, Operator Trainee/Maintenance. The budget accounts for a transition in personnel with the retirement of the Chief Operator later in the year with promotions of existing personnel and the hiring and training of a replacement employee. Staff will be at five employees for a period of the year.							
08-429-152	Dental Insurance	\$4,444	\$4,649	\$4,000	\$3,086	\$4,800	\$800	20.00%
08-429-156	Eye Care	\$200	\$629	\$500	\$200	\$500	\$0	0.00%
08-429-157	Health/Prescription Drug Ins	\$77,814	\$101,068	\$61,420	\$41,270	\$79,410	\$17,990	29.29%
08-429-158	Life/Disability Insurance	\$6,124	\$6,401	\$6,730	\$6,226	\$7,355	\$625	9.29%
08-429-160	Employee Pension Benefits	\$4,192	\$1,961	\$15,830	\$4,394	\$11,655	(\$4,175)	-26.37%
	Expense covers the Non-Uniformed Pension MMO and payments to the 457 Deferred Compensation Plan							
	1	NU Pension MMO	\$8,655					
	2	457 Plan Employer Contr.	\$3,000					
08-429-161	FICA (Social Security)	\$24,321	\$25,835	\$24,320	\$19,091	\$27,765	\$3,445	14.17%
08-429-162	Unemployment Compensation Insu	\$1,425	\$1,425	\$1,140	\$1,140	\$1,425	\$285	25.00%
08-429-163	Worker's Compensation Insuranc	\$15,831	\$17,072	\$17,750	\$11,950	\$18,000	\$250	1.41%
08-429-174	Training/Education	\$3,140	\$3,970	\$5,000	\$4,296	\$5,000	\$0	0.00%
	Training and Licensing for one employee, continuing education for the crew to maintain licenses.							
08-429-180	Longevity Bonus	\$7,000	\$4,200	\$5,500	\$3,625	\$5,750	\$250	4.55%
08-429-183	Overtime	\$22,793	\$20,720	\$24,600	\$18,424	\$27,500	\$2,900	11.79%
08-429-187	Christmas Bonus	\$693	\$698	\$675	\$0	\$750	\$75	11.11%

Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Sewer Fund - Expenditures								
08-429-222	Chemical Supplies - WWTP	\$140,871	\$193,863	\$157,500	\$177,131	\$175,000	\$17,500	11.11%
08-429-225	Laboratory Supplies - WWTP	\$7,760	\$10,938	\$10,000	\$7,186	\$10,000	\$0	0.00%
08-429-231	Vehicle Fuel - Gas,Oil	\$3,003	\$3,597	\$3,750	\$3,249	\$3,200	(\$550)	-14.67%
08-429-240	Material/Supplies - WWTP	\$24,025	\$13,212	\$15,000	\$8,500	\$12,500	(\$2,500)	-16.67%
08-429-244	Material/Supplies-Pump Station	\$40	\$0	\$250	\$0	\$250	\$0	0.00%
08-429-310	Computer Billing/Payroll - Mat	\$13,623	\$12,714	\$10,000	\$9,515	\$12,000	\$2,000	20.00%
08-429-313	Consulting Engineer-General Se	\$3,094	\$0	\$7,500	\$11,018	\$7,500	\$0	0.00%
	Borough continues to operate under a pending NPDES permit which may require additional consulting services to respond and finalize the operating permit.							
08-429-314	Legal Services	\$15,477	\$763	\$5,000	\$0	\$5,000	\$0	0.00%
	Borough continues to operate under a pending NPDES permit which may require additional legal consulting services to respond and finalize the operating permit.							
08-429-315	Consulting Engineer-Chap 94 Re	\$5,261	\$5,146	\$5,500	\$513	\$5,500	\$0	0.00%
08-429-320	Telephone - WWTP	\$1,349	\$1,305	\$1,500	\$1,331	\$1,500	\$0	0.00%
08-429-321	Telephone - Pump Stations	\$1,045	\$930	\$900	\$853	\$900	\$0	0.00%
08-429-350	Liability, Vehicular, Profession	\$44,659	\$49,357	\$49,000	\$38,801	\$48,750	(\$250)	-0.51%
08-429-360	NPWA Water Service	\$995	\$2,010	\$1,500	\$1,323	\$1,500	\$0	0.00%
08-429-361	Electric Power - WWTP	\$166,452	\$161,171	\$170,000	\$111,985	\$170,000	\$0	0.00%
08-429-362	Electric Power - Pump Stations	\$5,453	\$4,946	\$5,500	\$4,930	\$5,500	\$0	0.00%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Sewer Fund - Expenditures								
08-429-370	Sewer Lateral Connections	\$0	\$0	\$2,500	\$3,465	\$2,500	\$0	0.00%
08-429-371	Repair/Maintenance-Sewer Mains	\$2,462	\$5,475	\$5,000	\$31,550	\$5,000	\$0	0.00%
08-429-374	Maintenance/Repairs - WWTP	\$142,294	\$131,997	\$150,000	\$102,977	\$130,000	(\$20,000)	-13.33%
08-429-375	Repair/Maintenance-Pump Statio	\$22,946	\$11,758	\$12,000	\$32,026	\$12,000	\$0	0.00%
08-429-386	Uniforms/Work Shoes	\$3,503	\$2,775	\$3,000	\$2,201	\$3,000	\$0	0.00%
08-429-390	Bank Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
08-429-410	PaDEP Fees and Charges	\$1,791	\$5,412	\$5,500	\$4,857	\$5,500	\$0	0.00%
08-429-451	Sewer Sample Analysis - Contra	\$25,339	\$28,295	\$27,000	\$33,103	\$30,000	\$3,000	11.11%
08-429-452	Sludge Disposal - Contracted	\$81,993	\$79,072	\$85,000	\$73,110	\$82,500	(\$2,500)	-2.94%
	Sewer sludge was previously disposed through land reclamation, it is now disposed through traditional landfill disposal.							
08-429-840	Depreciation - Equipment/Machi	\$0	\$0	\$50,000	\$0	\$50,000	\$0	0.00%
	Represents a non-cash expense to be transferred to the Sewer Capital Fund							
	Total:	\$1,171,162	\$1,228,658	\$1,233,560	\$1,002,602	\$1,295,030	\$61,470	4.98%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Sewer Fund - Expenditures								
INTERFUND OPERATING TRANSFERS (492)								
08-492-010	Transfer to General Fund	\$195,000	\$195,000	\$210,000	\$157,500	\$210,000	\$0	0.00%
08-492-180	Transfer to Capital Reserve Fd	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
08-492-200	Transfer to Debt Service Fund	\$67,365	\$67,365	\$67,365	\$49,500	\$67,365	\$0	0.00%
08-492-300	Transfer to Sewer Capital Fund	\$198,986	\$150,000	\$144,725	\$0	\$176,805	\$32,080	22.17%
The Budget is projecting a minimum operational surplus of \$176,805 to be transferred to the Sewer Capital Fund.								
Total:		\$461,351	\$412,365	\$422,090	\$207,000	\$454,170	\$32,080	7.60%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
	Total Sewer Fund Expenditures	\$1,632,513	\$1,641,023	\$1,655,650	\$1,209,602	\$1,749,200	\$93,550	5.65%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Pool Fund - Revenues								
INTEREST EARNINGS (341)								
09-341-000	Interest Earnings	\$4	\$2	\$0	\$10	\$15	\$15	0.00%
	Total:	\$4	\$2	\$0	\$10	\$15	\$15	#Div/0!
RENTS AND ROYALTIES (342)								
09-342-450	Rental of Recreational Facilit	\$1,250	\$1,775	\$5,000	\$3,025	\$3,250	(\$1,750)	-35.00%
	Total:	\$1,250	\$1,775	\$5,000	\$3,025	\$3,250	(\$1,750)	-35.00%
Department 367 (367)								
09-367-110	Pool Membership Sales	\$244,325	\$306,660	\$320,250	\$306,711	\$330,000	\$9,750	3.04%
	Represents a proposed 7.5% increase in membership rates for the 2024 season							
09-367-115	Daily General Admissions	\$42,504	\$59,637	\$65,000	\$41,943	\$60,000	(\$5,000)	-7.69%
09-367-130	Concession Reserved	\$0	\$0	\$0	\$0	\$2,250	\$2,250	0.00%
	Concession Stand expected to be leased							
09-367-210	Recreation Program Fees	\$0	\$620	\$700	\$0	\$0	(\$700)	-100.00%
09-367-220	Other Fees and Charges	(\$1)	\$52	\$500	\$281	\$500	\$0	0.00%
09-367-230	Swimming Lessons	\$0	\$9,180	\$20,000	\$0	\$0	(\$20,000)	-100.00%
09-367-240	Badge Replacement Fees	\$1,353	\$951	\$950	\$611	\$700	(\$250)	-26.32%
	Total:	\$288,181	\$377,100	\$407,400	\$349,545	\$393,450	(\$13,950)	-3.42%
REVENUES (380)								
09-380-000	Miscellaneous Revenue	\$0	\$84	\$0	\$65	\$0	\$0	0.00%
	Total:	\$0	\$84	\$0	\$65	\$0	\$0	0.00%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Pool Fund - Revenues								
CONTR/DONAT FROM PRIV SOURCES (387)								
09-387-110	Private Contributions/Donation	\$15,400	\$15,959	\$16,000	\$14,365	\$15,000	(\$1,000)	-6.25%
	Reimbursement of Swim Team Salaries							
	Total:	\$15,400	\$15,959	\$16,000	\$14,365	\$15,000	(\$1,000)	-6.25%
CASH BALANCE FORWARDED (399)								
09-399-000	Cash Balance Forwarded	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
	Total Pool Fund Revenues	\$304,835	\$394,920	\$428,400	\$367,010	\$411,715	(\$16,685)	-3.89%

Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Pool Fund - Expenditures								
PARKS AND RECREATION (452)								
09-452-100	Pool Management Contract	\$247,680	\$275,108	\$275,200	\$275,828	\$260,925	(\$14,275)	-5.19%
	Management Lease with Bennington Pool Services							
09-452-110	Add Contract Services	\$0	\$6,975	\$7,000	\$1,196	\$2,000	(\$5,000)	-71.43%
	Separate Management Services to run a swim lesson program							
09-452-112	Borough Adm Wages	\$0	\$1,372	\$23,000	\$38,871	\$25,000	\$2,000	8.70%
09-452-114	Swim Team Coach Salaries	\$15,400	\$14,825	\$15,250	\$13,000	\$14,000	(\$1,250)	-8.20%
	Borough pays salaries of swim team coaches, which are reimbursed by the swim team							
09-452-161	FICA (Social Security)	\$1,178	\$1,261	\$2,900	\$3,973	\$3,000	\$100	3.45%
09-452-162	Unemployment Compensation Insu	\$439	\$470	\$700	\$1,480	\$1,150	\$450	64.29%
09-452-163	Worker's Compensation Insuranc	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	The General Fund will pay the wrokers compensation insurance for a limited Borough compensated support staff							
09-452-200	Administrative Supplies	\$12,053	\$5,614	\$5,700	\$2,497	\$3,000	(\$2,700)	-47.37%
09-452-222	Pool Chemical Supplies	\$20,585	\$31,271	\$28,000	\$40,282	\$36,815	\$8,815	31.48%
09-452-240	Concession Supplies	\$0	\$7,980	\$0	\$0	\$0	\$0	0.00%
	Concession will be operated through a lease. The 2022 expense replaced an ice machine in the stand. All equipment is owned by the Borough.							
09-452-260	Equipment Repair/Purchase	\$1,857	\$561	\$2,750	\$0	\$2,750	\$0	0.00%
09-452-310	Computer Payroll	\$80	\$100	\$150	\$300	\$300	\$150	100.00%
09-452-320	Telephone	\$3,217	\$3,035	\$3,200	\$2,703	\$2,750	(\$450)	-14.06%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Pool Fund - Expenditures								
09-452-361	Public Utility Services	\$27,938	\$38,322	\$32,000	\$30,900	\$30,000	(\$2,000)	-6.25%
09-452-374	Maintenance and Repairs	\$26,453	\$31,645	\$27,500	\$25,749	\$25,000	(\$2,500)	-9.09%
09-452-390	Bank Service Charges	\$4	\$0	\$50	\$0	\$25	(\$25)	-50.00%
09-452-450	Contracted Services	\$1,690	\$1,875	\$2,500	\$2,250	\$2,500	\$0	0.00%
09-452-840	Depreciation Expense - Equipme	\$0	\$0	\$2,500	\$0	\$2,500	\$0	0.00%
	Total:	\$358,574	\$420,412	\$428,400	\$439,028	\$411,715	(\$16,685)	-3.89%
INSURANCE PREMIUMS (486)								
09-486-200	Insurance- Property/Liability	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Insurance for swimming pool operations is included in the General Fund paid policies							
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
INTERFUND OPERATING TRANSFERS (492)								
09-492-010	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
09-492-180	Transfer to Capital Reserve Fd	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
09-492-200	Transfer to Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
	Total Pool Fund Expenditures	\$358,574	\$420,412	\$428,400	\$439,028	\$411,715	(\$16,685)	-3.89%

Souderton Borough
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Budget Line Item Report

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Revenues								
INTEREST EARNINGS (341)								
18-341-000	Interest Income	\$139	\$4,454	\$700	\$7,088	\$7,000	\$6,300	900.00%
Total:		\$139	\$4,454	\$700	\$7,088	\$7,000	\$6,300	900.00%
RENTS AND ROYALTIES (342)								
18-342-200	Lease Payment	\$17,426	\$11,666	\$11,650	\$0	\$11,650	\$0	0.00%
Lease payment from the Indian Valley Boys and Girls Club. The Montgomery Theater base rent is paid in full.								
Total:		\$17,426	\$11,666	\$11,650	\$0	\$11,650	\$0	0.00%
Department 352 (352)								
18-352-010	ARPA Federal Fiscal Recovery	\$0	\$371,806	\$0	\$0	\$0	\$0	0.00%
Capital Reserve Fund is holding over \$740,000 in federal entitlement funds under the ARPA Recovery Act in 2022. The funds will be transferred from cash reserves to support designated capital project expenses which may include certain improvements to the police department, a backup generator for the current municipal building, road and storm drainage improvement projects.								
Total:		\$0	\$371,806	\$0	\$0	\$0	\$0	0.00%
STATE OPERATING GRANTS (354)								
18-354-010	State Grant Proceeds	\$252,062	\$0	\$0	\$225,000	\$0	\$0	0.00%
The fund received the DCNR Grant for the Playground Equipment under the Community Park Improvement Project. No further grants are anticipated in the budget year.								
18-354-100	Redevelopment Capital Program	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$252,062	\$0	\$0	\$225,000	\$0	\$0	0.00%

**Souderton Borough
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Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Revenues								
LOCAL GOV UNITS CAP/OPER GRANT (357)								
18-357-000	Community Dev Block Grants	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-357-010	Montgomery County CDBG Grants	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
There are no CDBG projects proposed for this budget year.								
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
HIGHWAYS & STREETS (363)								
18-363-100	Curb/Sidewak Assessments	\$60,850	\$579	\$3,000	\$0	\$3,000	\$0	0.00%
This category represents reimbursement of material expenses to pave alleys and assessments for curb and sidewalk construction.								
Total:		\$60,850	\$579	\$3,000	\$0	\$3,000	\$0	0.00%
REVENUES (380)								
18-380-000	Miscellaneous Revenue	\$0	\$10,125	\$0	\$9,300	\$0	\$0	0.00%
This fund category represents sale of surplus or used equipment.								
Total:		\$0	\$10,125	\$0	\$9,300	\$0	\$0	0.00%
SPECIAL ASSESSMENTS (383)								
18-383-100	Recreation Impact Fees	\$0	\$7,500	\$22,500	\$30,000	\$17,500	(\$5,000)	-22.22%
Recreation Impact fees estimated from 14 new townhomes anticipated to be constructed in 2024. The Recreation Impact fee is \$1,250 per new residential unit.								
Total:		\$0	\$7,500	\$22,500	\$30,000	\$17,500	(\$5,000)	-22.22%
CONTR/DONAT FROM PRIV SOURCES (387)								
18-387-000	Contributions and Donations	\$0	\$250,000	\$100,000	\$50,000	\$50,000	(\$50,000)	-50.00%
Projected community donations towards the Community Park Improvement Project.								
Total:		\$0	\$250,000	\$100,000	\$50,000	\$50,000	(\$50,000)	-50.00%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Revenues								
INTERFUND OPERATING TRANSFERS (392)								
18-392-010	Transfer from General Fund	\$495,000	\$540,000	\$400,000	\$400,000	\$675,000	\$275,000	68.75%
Includes the General Fund budgeted transfer and any prior year operational surpluses.								
18-392-080	Transfer from Sewer Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-392-090	Transfer from Pool Fund	\$0	\$0	\$5,000	\$0	\$0	(\$5,000)	-100.00%
Total:		\$495,000	\$540,000	\$405,000	\$400,000	\$675,000	\$270,000	66.67%
PROCEEDS GENERAL OBLIG LOANS (393)								
18-393-130	General Obligation Loan	\$0	\$500,000	\$1,500,000	\$0	\$0	(\$1,500,000)	-100.00%
No new borrowings are anticipated within the budget year. A financing plan is under consideration for the construction of a new municipal building and reconstruction of the existing public works facility on N. Second Street.								
Total:		\$0	\$500,000	\$1,500,000	\$0	\$0	(\$1,500,000)	0.00%
PROCEEDS OF SHORT-TERM DEBT (394)								
18-394-100	Revolving Line of Credit	\$0	\$0	\$0	\$77,353	\$0	\$0	0.00%
The Borough borrowed \$100,000 in the 2023 calendar year from the Anchor Building Fund to assist in financing improvements to the Freight Building.								
Total:		\$0	\$0	\$0	\$77,353	\$0	\$0	0.00%
CASH BALANCE FORWARDED (399)								
18-399-000	Transfer Cash Reserves	\$0	\$0	\$950,000	\$0	\$450,000	(\$500,000)	-52.63%
Cash reserves available in 2024 include the ARPA funds, Recreation Capital Funds and a portion of the unassigned fund balance.								
Total:		\$0	\$0	\$950,000	\$0	\$450,000	(\$500,000)	-52.63%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
Total Capital Reserve Fund Revenues		\$825,478	\$1,696,129	\$2,992,850	\$798,741	\$1,214,150	(\$1,778,700)	-59.43%

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Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Expenditures								
SIDEWALKS AND CROSSWALKS (435)								
18-435-600	Curb and Sidewalk Construction	\$1,214	\$0	\$0	\$0	\$0	\$0	0.00%
There are no major curb/sidewalk projects anticipated in the Budget year								
18-435-610	Streetscape Construction	\$14,859	\$0	\$7,500	\$580	\$7,500	\$0	0.00%
Funds allocated to complete potential streetscape work to support Main Street business renovations. The Budget allocation is for material expenses, Borough forces will complete the installation.								
Total:		\$16,072	\$0	\$7,500	\$580	\$7,500	\$0	0.00%
STORM SEWERS (436)								
18-436-600	Storm Sewer Construction	\$39,658	\$42,603	\$15,000	\$1,676	\$40,000	\$25,000	166.67%
Budget allocates funds for storm drainage work on N. Fourth Street, Central Avenue to Fairview Avenue. Replacement of storm drain at Central Avenue and Second Street and some other potential projects not fully identified.								
Total:		\$39,658	\$42,603	\$15,000	\$1,676	\$40,000	\$25,000	166.67%
HIGHWAY EQUIPMENT (437)								
18-437-700	Equipment Purchase/Lease	\$25,055	\$91,828	\$80,000	\$74,772	\$42,500	(\$37,500)	-46.88%
Possible purchase of a new roller for small paving projects.								
Total:		\$25,055	\$91,828	\$80,000	\$74,772	\$42,500	(\$37,500)	-46.88%
CONSTR AND REBUILDING (439)								
18-439-610	Road Reconstruction	\$13,283	\$56,005	\$15,000	\$0	\$350,000	\$335,000	2233.33%
This category was utilized for alley paving projects. The budget allocates a portion of ARPA funds towards a road improvement program.								
Total:		\$13,283	\$56,005	\$15,000	\$0	\$350,000	\$335,000	2233.33%

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Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Capital Reserve Fund - Expenditures								
PARKS AND RECREATION (452)								
18-452-610	Swimming Pool Capital Projects	\$0	\$146,958	\$45,000	\$0	\$150,000	\$105,000	233.33%
Funds set aside for plastering of the activity pool in early spring of 2024. The competition pool was re-plastered in the fall of 2022.								
18-452-710	Capital Purchase	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-452-740	Park Construction Projects	\$91,929	\$1,018,146	\$225,000	\$259,499	\$85,000	(\$140,000)	-62.22%
The 2024 Budget anticipates funding to construct designated rain gardens, reconstruct pathways and complete paving of the parking lots.								
Total:		\$91,929	\$1,165,104	\$270,000	\$259,499	\$235,000	(\$35,000)	-12.96%
INTERFUND OPERATING TRANSFERS (492)								
18-492-200	Transfer to Debt Service Fund	\$0	\$0	\$25,000	\$0	\$25,000	\$0	0.00%
Revenue and contributions received towards the Community Park Improvement Project will be used to pay down the debt on the loan.								
Total:		\$0	\$0	\$25,000	\$0	\$25,000	\$0	0.00%
		<u>2021 Year End</u>	<u>2022 Budget</u>	<u>2023 Year To Date</u>	<u>2023 YE Forecast</u>	<u>2024 Request</u>	<u>\$ Delta</u>	<u>% Delta</u>
Total Capital Reserve Fund Expenditures		\$718,647	\$1,565,706	\$2,212,500	\$811,589	\$950,000	(\$1,262,500)	-57.06%

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Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Debt Service Fund - Revenues								
INTEREST EARNINGS (341)								
20-341-000	Interest Income	\$8	\$65	\$25	\$64	\$70	\$45	180.00%
Total:		\$8	\$65	\$25	\$64	\$70	\$45	180.00%
INTERFUND OPERATING TRANSFERS (392)								
20-392-010	Transfer from General Fund	\$230,000	\$250,000	\$320,000	\$190,000	\$250,000	(\$70,000)	-21.88%
20-392-080	Transfer from Sewer Fund	\$67,365	\$67,365	\$67,365	\$49,500	\$67,365	\$0	0.00%
20-392-090	Transfer from Pool Fund	\$0	\$0	\$14,000	\$0	\$0	(\$14,000)	-100.00%
20-392-180	Transfer from Capital Reserve	\$0	\$0	\$25,000	\$0	\$25,000	\$0	0.00%
Total:		\$297,365	\$317,365	\$426,365	\$239,500	\$342,365	(\$84,000)	-19.70%
CASH BALANCE FORWARDED (399)								
20-399-000	Cash Balance Forwarded	\$0	\$0	\$10,000	\$0	\$0	(\$10,000)	-100.00%
Total:		\$0	\$0	\$10,000	\$0	\$0	(\$10,000)	0.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
Total Debt Service Fund Revenues		\$297,373	\$317,430	\$436,390	\$239,564	\$342,435	(\$93,955)	-21.53%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Debt Service Fund - Expenditures								
DEBT PRINCIPAL (471)								
20-471-100	GOL Park Renovations	\$0	\$0	\$0	\$0	\$10,525	\$10,525	0.00%
	Issue 12/15/2022 servings as bridge financing for Park Renovation Project, Maturity 2032 Principal Balance \$500,000. Interest only payments first 24 months. Budget adds principal payments in late 2024.							
20-471-200	GOL 160 Cherry Lane Project	\$51,835	\$53,443	\$53,370	\$41,158	\$55,100	\$1,730	3.24%
	Maturity Date 1/1/2030 - Approximate Principal Balance \$373,960							
20-471-300	GOL Pool Renovation Project	\$123,253	\$127,075	\$126,500	\$97,859	\$131,030	\$4,530	3.58%
	Maturity Date 8/31/2031- Approximate Principal Balance \$1,148,970							
20-471-400	GOL Main Street Parking Lot	\$30,433	\$31,377	\$31,400	\$24,167	\$32,400	\$1,000	3.18%
	Maturity Date 8/1/2026- Approximate Principal Balance \$67,100							
20-471-500	Reserved- New Project Loan	\$0	\$0	\$34,670	\$0	\$0	(\$34,670)	-100.00%
20-471-600	Freight Building Project	\$21,273	\$22,768	\$21,735	\$16,788	\$22,485	\$750	3.45%
	Maturity Date 12/5/2036- Approximate Principal Balance \$354,080							
	Total:	\$226,795	\$234,662	\$267,675	\$179,971	\$251,540	(\$16,135)	-6.03%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Debt Service Fund - Expenditures								
DEBT INTEREST (472)								
20-472-100	Interest-Park Renovations	\$0	\$5,232	\$17,000	\$12,939	\$17,190	\$190	1.12%
	Current Interest Rate 3.40%							
20-472-200	Interest-160 Cherry Lane	\$15,613	\$14,005	\$14,070	\$9,428	\$12,355	(\$1,715)	-12.19%
	Current Interest Rate 3.015%							
20-472-300	Pool Renovation Project	\$45,065	\$41,243	\$41,825	\$28,380	\$37,290	(\$4,535)	-10.84%
	Current Interest Rate 3.015%							
20-472-400	Main Street Parking Lot	\$5,244	\$4,301	\$4,275	\$2,591	\$3,340	(\$935)	-21.87%
	Current Interest Rate 3.015%							
20-472-500	Reserved- New Project Loan	\$0	\$0	\$62,530	\$0	\$0	(\$62,530)	-100.00%
20-472-600	GOL Freight Building Project	\$11,224	\$9,729	\$10,760	\$7,585	\$10,015	(\$745)	-6.92%
	Current Interest Rate 2.70%							
	Total:	\$77,146	\$74,511	\$150,460	\$60,923	\$80,190	(\$70,270)	-46.70%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
	Total Debt Service Fund Expenditures	\$303,941	\$309,173	\$418,135	\$240,895	\$331,730	(\$86,405)	-20.66%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Sewer Capital Fund - Revenues								
CASH BALANCE FORWARDED (399)								
30-399-000	Transfer Cash Reserves	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
	Total Sewer Capital Fund Revenues	\$199,323	\$211,732	\$359,120	\$245,331	\$363,150	\$4,030	1.12%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Sewer Capital Fund - Expenditures								
	Total:	\$30,050	\$98,489	\$350,000	\$139,472	\$255,000	(\$95,000)	-27.14%
DEBT PRINCIPAL (471)								
30-471-100	Gen Obl Loan-Principal	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
DEBT INTEREST (472)								
30-472-100	Gen Obl Loan-Interest	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total:	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
Total Sewer Capital Fund Expenditures		\$30,050	\$98,489	\$350,000	\$139,472	\$255,000	(\$95,000)	-27.14%

**Souderton Borough
Fiscal Year 2024 Budget
Budget Line Item Report**

Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Highway Aid Fund - Revenues								
INTEREST EARNINGS (341)								
35-341-000	Interest Earnings	\$26	\$3,139	\$1,000	\$11,156	\$1,500	\$500	50.00%
Total:		\$26	\$3,139	\$1,000	\$11,156	\$1,500	\$500	50.00%
ST SHARED REV & ENTITLEMENTS (355)								
35-355-050	Motor Vehicle Fuel Taxes	\$164,538	\$174,102	\$176,500	\$179,011	\$177,300	\$800	0.45%
35-355-051	Highway Turnback Program	\$4,640	\$4,640	\$4,640	\$4,640	\$4,640	\$0	0.00%
This is a fixed annual allotment to the Borough in exchange for the takeback of Green Street, Washington Avenue and Front Street from the State which was completed several years ago.								
Total:		\$169,178	\$178,742	\$181,140	\$183,651	\$181,940	\$800	0.44%
REVENUES (380)								
35-380-000	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
CASH BALANCE FORWARDED (399)								
35-399-000	Cash Balance Forwarded	\$0	\$0	\$175,000	\$0	\$0	(\$175,000)	-100.00%
The 2023 Budget utilized a fairly large fund balance to accelerate road paving projects. The current budget anticipates a relatively small cash balance.								
Total:		\$0	\$0	\$175,000	\$0	\$0	(\$175,000)	0.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
Total Highway Aid Fund Revenues		\$169,204	\$181,881	\$357,140	\$194,807	\$183,440	(\$173,700)	-48.64%

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Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget		
							\$ Delta	% Delta	
Highway Aid Fund - Expenditures									
FINANCIAL ADMINISTRATION (402)									
35-402-300	Misc. Administrative Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
HWAY MAINT-GENL SERVICES (430)									
35-430-700	Equipment Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
STREET SIGNS, TRAFFIC SIGNALS (433)									
35-433-215	Traffic Signs,Markings	\$7,019	\$5,614	\$12,500	\$576	\$12,500	\$0	\$0	0.00%
Funds allocated for routine sign replacement and annual street painting									
35-433-361	Electric Service-Traffic Signa	\$4,049	\$15,862	\$3,000	\$2,901	\$3,500	\$500	\$500	16.67%
Ths category allocates funds to cover the electric services for all traffic signals									
35-433-370	Traffic Signal Maintenance	\$86	\$42	\$0	\$0	\$0	\$0	\$0	0.00%
Contracted traffic signal repair services have been moved to the General Fund, due to PennDOT scrutiny over bidding requirements. Some funding has been allocated for minor repairs to signals by Borough forces.									
35-433-600	Traffic Signal Construction	\$680	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$11,833	\$21,518	\$15,500	\$3,477	\$16,000	\$500	\$500	3.23%
STREET LIGHTING (434)									
35-434-361	Street Lighting	\$79,338	\$69,634	\$82,000	\$65,802	\$80,000	(\$2,000)	(\$2,000)	-2.44%
Electric service fees for the street lights throughout the Borough. Converting the street lights to LED fixtures has reduced this expenditure.									
Total:		\$79,338	\$69,634	\$82,000	\$65,802	\$80,000	(\$2,000)	(\$2,000)	-2.44%

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Ledger Account	Description	2021 Year End	2022 Year End	2023 Budget	2023 YE Forecast	2024 Request	2024 Request v 2023 Budget	
							\$ Delta	% Delta
Highway Aid Fund - Expenditures								
STORM SEWERS (436)								
35-436-200	Maintenance - Storm Sewers	\$424	\$0	\$0	\$0	\$0	\$0	0.00%
	See Capital Reserve Fund							
	Total:	\$424	\$0	\$0	\$0	\$0	\$0	0.00%
CONSTR OF HWAYS AND BRIDGES (438)								
35-438-200	Bridge Maintenance/Repair	\$0	\$0	\$50,000	\$0	\$0	(\$50,000)	-100.00%
35-438-600	Road Maintenance/Patching	\$0	\$0	\$50,000	\$0	\$85,000	\$35,000	70.00%
	Funds have been allocated for oil and chip or surface sealing projects							
	Total:	\$0	\$0	\$100,000	\$0	\$85,000	(\$15,000)	-15.00%
CONSTR AND REBUILDING (439)								
35-439-000	Road Construction	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-439-010	Mill & Overlay Projects	\$95,762	\$0	\$150,000	\$0	\$0	(\$150,000)	-100.00%
	Total:	\$95,762	\$0	\$150,000	\$0	\$0	(\$150,000)	0.00%
		2021 Year End	2022 Budget	2023 Year To Date	2023 YE Forecast	2024 Request	\$ Delta	% Delta
Total Highway Aid Fund Expenditures		\$187,358	\$91,153	\$347,500	\$69,279	\$181,000	(\$166,500)	-47.91%